ABSTRACT OF THE DISCLOSURE

A time zone start time point calculating unit calculates a time zone to be set in a VOBU in accordance with audio bit rate. A time zone comparing unit compares a time point at which an audio pack is to be multiplexed with the time zone calculated by the time zone start time point calculating unit. A flag setting unit sets whether the audio pack is to be completed or not in accordance with the result of comparison by the time zone comparing unit. Therefore, a completing process takes place before a VOBU boundary, and a completed PCK will not be generated immediately after the VOBU boundary. Thus, generation of a buffer overflow can be prevented.